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## ABSTRACT OF THE DISCLOSURE

The objective of the present invention is to improve drain withstanding voltage at operation.

A semiconductor device of the present invention has a gate electrode 9 formed on a P type semiconductor substrate 1 via gate oxide films 7A and 8, a first low concentration (LN type) drain region 5 being adjacent to one end of the gate electrode 9, a second low concentration (SLN type) drain region 6 which is formed a in the first low concentration drain region 5 so that said second low concentration drain region 6 is very close to the outer boundary of said second low concentration drain region 5 and is at least higher in impurity concentration than that of the first low concentration drain region 5, a high concentration (N+ type) source region 10 formed adjacent to the other end of said gate electrode 9, and a high concentration (N+ type) drain region 11 formed in said second low concentration drain region 10 having the designated space from one end of said gate electrode 9.

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